

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwest Dubois Co Sch Corp (2110)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,814,792	\$1,802,827	\$1,846,536	\$2,325,132	28%	29%	26%
	11200 Regular Programs; Middle/Junior High	\$925,113	\$1,092,850	\$1,022,375	\$1,197,659	29%	10%	17%
	11300 Regular Programs; High School	\$1,015,016	\$1,154,285	\$1,307,447	\$1,461,993	44%	27%	12%
	11410 Vocational Education; Agriculture A	\$16,079	\$27,143	\$27,237	\$31,885	98%	17%	17%
	11420 Vocational Education; Agriculture B	\$21,688	\$34,129	\$33,504	\$39,463	82%	16%	18%
	11450 Vocational Education; Consumer and Homemaking	\$25,320	\$22,712	\$28,430	\$36,471	44%	61%	28%
	11470 Vocational Education; Business Education	\$0	\$39,950	\$54,121	\$50,832	n/a	27%	-6%
	11480 Vocational Education; Industrial Education A	\$65,750	\$20,856	\$20,045	\$18,404	-72%	-12%	-8%
	11490 Vocational Education; Industrial Education B	\$91,715	\$42,987	\$42,292	\$56,108	-39%	31%	33%
	11510 Vocational Education; Cooperative Education	\$7,610	\$9,833	\$2,318	\$9,311	22%	-5%	302%
	12100 2007 Account Code - Gifted and Talented	\$64,792	\$27,470	\$28,284	\$15,213	-77%	-45%	-46%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$38,454	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$87,551	\$223,030	\$244,983	\$320,196	266%	44%	31%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$3,813	\$116,698	\$122,834	\$151,160	> 500%	30%	23%
	12230 Mental Disabilities; Severe Mental Disabilities	\$11,283	\$0	\$14,459	\$7,730	-31%	n/a	-47%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$38,419	\$40,126	\$61,460	n/a	60%	53%
	12340 Physical Impairment; Hearing Impairment	\$180	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$820	\$519	\$1,381	n/a	68%	166%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$46,789	\$48,066	\$60,490	n/a	29%	26%
	12510 Culturally Different; Communication Disorders	\$0	\$47,027	\$41,436	\$55,947	n/a	19%	35%
	12520 Culturally Different; Compensatory	\$41,161	\$46,752	\$42,704	\$26,541	-36%	-43%	-38%
	12610 Learning Disability	\$79,930	\$303,308	\$282,983	\$319,783	300%	5%	13%
	12710 Equal Opportunity At Risk	\$36,601	\$33,729	\$55,470	\$114,249	212%	239%	106%
	12810 Special Education Preschool	\$0	\$0	\$0	\$57,509	n/a	n/a	n/a
	12900 Other Special Programs	\$0	\$30,579	\$405,960	\$436,462	n/a	> 500%	8%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$767	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$1,957	\$683	\$6,112	\$15,329	> 500%	> 500%	151%
	14200 Summer School Programs; Middle/Junior High School	\$3,020	\$1,297	\$0	\$2,795	-7%	116%	n/a
	14300 Summer School Programs; High School	\$34,987	\$15,617	\$16,876	\$17,098	-51%	9%	1%
	15100 Enrichment Programs; Non-Credit	\$210	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$25,264	\$52,821	\$48,434	\$59,693	136%	13%	23%
	16200 Preventive Remediation	\$5,218	\$40,960	\$45,972	\$46,589	> 500%	14%	1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$16,462	\$5,431	\$15,412	\$24,632	50%	354%	60%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$36,261	\$96,268	\$91,051	\$70,520	94%	-27%	-23%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$411,221	\$59,884	\$98,493	\$94,377	-77%	58%	-4%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,500	\$5,351	\$3,323	\$2,737	82%	-49%	-18%
	22210 Library/Media Services; Service Area Direction	\$129,381	\$464,427	\$470,295	\$231,688	79%	-50%	-51%
	22220 Library/Media Services; School Library	\$23,842	\$5,859	\$33,594	\$9,606	-60%	64%	-71%
	22230 Library/Media Services; Audiovisual	\$12,279	\$4,444	\$3,218	\$3,327	-73%	-25%	3%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,716	\$4,694	\$4,328	\$108,171	> 500%	> 500%	> 500%
	24100 Office of The Principal	\$444,758	\$551,136	\$578,273	\$647,001	45%	17%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,385	\$173,227	\$152,228	\$177,259	36%	2%	16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,419	\$2,241	\$2,261	\$1,722	-85%	-23%	-24%
	26497 2007 Account Code - Teachers Retirement Fund	\$282,798	\$282,866	\$279,197	\$218,059	-23%	-23%	-22%
Student Academic Achievement Total		\$5,881,840	\$6,929,397	\$7,561,197	\$8,624,435	47%	24%	14%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$600	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,142	\$6,315	\$4,099	\$5,595	390%	-11%	37%
	21210 Guidance Services; Service Area Direction	\$92,112	\$138,180	\$160,992	\$189,429	106%	37%	18%
	21240 Guidance Services; Information Services	\$0	\$0	\$2,000	\$0	n/a	n/a	-100%
	21290 Guidance Services; Other Guidance Services	\$345	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$16,540	\$28,486	\$31,951	\$41,632	152%	46%	30%
	21390 Health Services; Other Health Services	\$0	\$3,884	\$2,970	\$3,053	n/a	-21%	3%
	22110 Improvement of Instruction; Service Area Direction	\$133,181	\$80,184	\$67,955	\$89,087	-33%	11%	31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$18,921	\$83,197	\$43,493	\$133,953	> 500%	61%	208%

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	22130 Improvement of Instruction; Instructional Staff Training	\$48,898	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$133,811	\$1,239,260	\$1,544,164	\$311,265	133%	-75%	-80%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$74,950	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$24,458	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$13,500	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,928	\$12,674	\$10,746	\$11,149	2%	-12%	4%
	23190 Board of Education; Other Governing Body Services	\$3,600	\$3,800	\$3,800	\$3,800	6%	0%	0%
	23210 Executive Administration; Office of The Superintendent	\$97,573	\$146,320	\$181,376	\$228,154	134%	56%	26%
	23220 Executive Administration; Community Relations	\$567	\$1,870	\$1,457	\$1,527	169%	-18%	5%
	23290 Executive Administration; Other Executive Administration Services	\$2,645	\$6,574	\$19,939	\$24,455	> 500%	272%	23%
	25750 Personnel Services; Health Services	\$1,228	\$0	\$840	\$320	-74%	n/a	-62%
	26700 2007 Account Code - Technology Coordinator	\$0	\$55,022	\$46,000	\$23,000	n/a	-58%	-50%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$3,068	\$0	n/a	n/a	-100%
Student Instructional Support Total		\$562,090	\$1,805,766	\$2,124,850	\$1,179,327	110%	-35%	-44%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,405	\$11,981	\$13,315	\$12,964	281%	8%	-3%
	23160 Board of Education; Promotion Expenses	\$300	\$0	\$938	\$291	-3%	n/a	-69%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,542	\$2,813	\$3,129	\$3,578	41%	27%	14%
	25110 Fiscal Services; Office of The Business Manager	\$20,087	\$14,999	\$22,327	\$15,243	-24%	2%	-32%
	25120 Fiscal Services; Service Area Direction	\$28,469	\$21,929	\$0	\$0	-100%	-100%	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,200	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$2,810	\$2,373	\$1,028	\$1,709	-39%	-28%	66%
	25191 Other Fiscal Services; Refund of Revenue	\$35,975	\$15,183	\$11,306	\$2,131	-94%	-86%	-81%
	25193 Other Fiscal Services; Printed Forms	\$2,999	\$3,160	\$1,645	\$1,691	-44%	-46%	3%
	25196 Other Fiscal Services; Cash Change	\$618	\$2,215	\$2,069	\$1,625	163%	-27%	-21%
	25199 Other Fiscal Services; Other	\$385	\$1,119	\$1,179	\$1,532	298%	37%	30%
	25400 Planning, Research, Development and Evaluation	\$4,211	\$0	\$0	\$0	-100%	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$4,772	n/a	n/a	n/a
	25950 Other Assessments	\$4,594	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$10,485	\$0	\$0	\$755,339	> 500%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$517,161	\$851,512	\$945,915	\$1,047,576	103%	23%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$68,265	\$109,378	\$79,670	\$37,469	-45%	-66%	-53%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$87,605	\$139,847	\$172,132	\$114,328	31%	-18%	-34%
	26499 2007 Account Code - Other	\$0	\$9,010	\$10,155	\$0	n/a	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,259	\$76,674	\$75,518	\$106,161	170%	38%	41%
	27010 Student Transportation; Service Area Direction	\$136,976	\$137,456	\$97,933	\$96,689	-29%	-30%	-1%
	27100 Student Transportation; Vehicle Operation	\$10,082	\$18,941	\$23,074	\$36,605	263%	93%	59%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$28,178	\$27,855	n/a	n/a	-1%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$18,679	\$93,304	n/a	n/a	400%
	27500 Student Transportation; Insurance on Buses	\$10,000	\$6,810	\$4,282	\$4,881	-51%	-28%	14%
	27700 Student Transportation; Contracted Transportation Services	\$229,351	\$364,105	\$367,853	\$384,067	67%	5%	4%
	27900 Student Transportation; Other Student Transportation Services	\$82,038	\$132,952	\$126,559	\$111,348	36%	-16%	-12%
	27910 Student Transportation; Bus Driver Training	\$158	\$554	\$578	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$183,553	\$241,614	\$261,985	\$298,405	63%	24%	14%
	31400 Food Services Operations; Food Purchases	\$191,197	\$316,741	\$335,484	\$334,649	75%	6%	0%
	31900 Other Food Services	\$14,674	\$32,033	\$60,726	\$59,462	305%	86%	-2%
	33400 Athletic Coaches	\$125,014	\$162,432	\$164,646	\$186,544	49%	15%	13%
	33500 Welfare Activities Services	\$1,858	\$8,627	\$5,630	\$15,208	> 500%	76%	170%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$78,196	\$14,091	\$12,909	\$13,774	-82%	-2%	7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$99,934	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$1,898,466	\$2,798,483	\$2,848,842	\$3,769,200	99%	35%	32%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$45,885	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$53,662	\$90,002	\$86,626	n/a	61%	-4%
	43000 Facilities Acquisition and Construction; Professional Services	\$156,590	\$25,435	\$3,057	\$0	-100%	-100%	-100%

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	45100 Building Acquisition, Construction and Improvements	\$188,810	\$260,636	\$122,888	\$45,580	-76%	-83%	-63%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$150,000	\$0	\$0	\$0	-100%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$7,588	\$14,465	\$10,377	n/a	37%	-28%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$165,731	\$268,322	\$268,529	\$98,862	-40%	-63%	-63%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,949	\$0	\$13,928	\$0	-100%	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$70,000	\$150,000	\$155,000	n/a	121%	3%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$8,972	\$14,504	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$231,153	\$227,333	\$221,588	n/a	-4%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$543,948	\$1,106,000	\$840,000	\$895,180	65%	-19%	7%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$287,500	\$552,000	\$500,710	n/a	74%	-9%
	54200 2007 Account Code - Common School Fund	\$108,985	\$71,060	\$71,659	\$31,139	-71%	-56%	-57%
Nonoperational Total		\$1,383,898	\$2,390,330	\$2,368,365	\$2,045,062	48%	-14%	-14%
prorated								
	26491 2007 Account Code - PERF	\$56,533	\$39,688	\$48,569	\$40,819	-28%	3%	-16%
	26492 2007 Account Code - Social Security	\$443,759	\$550,525	\$568,499	\$271,458	-39%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$13,688	\$34,133	\$31,749	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$1,361,092	\$2,784,060	\$2,921,780	\$1,656,060	22%	-41%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,893	\$12,466	\$8,720	n/a	361%	-30%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$537,080	\$440,818	\$7,067	n/a	-99%	-98%
prorated Total		\$1,875,072	\$3,947,379	\$4,023,880	\$1,984,124	6%	-50%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,463,905	\$10,322,141	\$10,989,292	\$10,299,451	38%	0%	-6%	64.3%	57.8%	58.1%	58.5%
Student Instructional Support	\$646,596	\$1,959,573	\$2,309,354	\$1,295,773	100%	-34%	-44%	5.6%	11.0%	12.2%	7.4%
Overhead and Operational	\$2,106,967	\$3,199,311	\$3,260,123	\$3,961,863	88%	24%	22%	18.2%	17.9%	17.2%	22.5%
Nonoperational	\$1,383,898	\$2,390,330	\$2,368,365	\$2,045,062	48%	-14%	-14%	11.9%	13.4%	12.5%	11.6%
Grand Total	\$11,601,366	\$17,871,355	\$18,927,134	\$17,602,148	52%	-2%	-7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.9%	68.7%	70.3%	65.9%